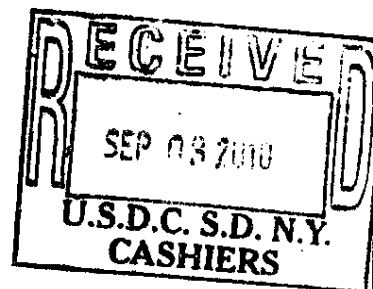


JUDGE HOLWELL

10 CIV 6563

Donald R. Dinan (DD7985)
ROETZEL & ANDRESS, LPA
1300 Eye Street, N.W.
Suite 400 East
Washington, D.C. 20005
Telephone: (202) 216-8302
Facsimile: (202) 338-6340
Email: ddinan@ralaw.com

Philip J. Layfield (To be admitted *Pro Hac Vice*)
Philip J. Layfield, Attorney at Law
100 Wilshire Blvd, Suite 950
Santa Monica, CA 90401
Telephone (310) 956-1497
Facsimile (800) 644-9861
Email: layfieldlaw@gmail.com



Attorneys for Plaintiffs, TAGC I, LLC, TAGC
Management, LLC, Total Access Global Capital, LLC

UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

-----X
TAGC Management, LLC, a Nevada Limited :
Liability Company, TAGC I, LLC a Nevada :
Limited Liability Company, and Total Access :
Global Capital, LLC a Texas Limited Liability :
Company, :

Plaintiffs,

vs. :

Edward Eugene Lehman, an individual, :
Karolina Lehman, an individual, Scott Garner, :
an individual, Lehman, Lee & Xu Limited, a :
Hong Kong Corporation, Home & Garden :
Limited, a Hong Kong Corporation, Lehman, :
Lee & Xu Patent and Trademark Agents :
Limited, a Hong Kong Corporation, Lehman, :
Lee & Xu Corporate Services Limited, a Hong :
Kong Corporation, Lehman, Jones & Partners :
(HK) Limited, a Hong Kong Corporation, :
Lehman CGS Limited, a Hong Kong :
Corporation, Lehman & Co Management, Ltd., :
a British Virgin Islands Company, and DOES :
1- 10 INCLUSIVE,

Defendants.
-----X

Civil Action No.: _____

COMPLAINT

JURY TRIAL DEMANDED

1. Plaintiffs TAGC I, LLC, TAGC Management, LLC, and Total Access Global Capital, LLC initially brought this action in the United States District Court for the Central District of California on July 23, 2010 Case No. CV10 5447 PSG (JEMx). Defendants Lehman Lee & Xu Limited and Lehman Jones & Partners (HK) Limited objected to the venue and contended that they had no contacts with the State of California and consented to jurisdiction in this Court pursuant to a Motion to Dismiss. To date, no other parties have appeared. Plaintiffs agreed to refile the action in this Court provided that Defendants Interplead the funds in dispute in this Court pending the outcome of this action. Defendants refused to Interplead the funds. Concurrent with the filing of this Complaint, Plaintiffs dismissed the California action without prejudice.

2. Plaintiffs bring this action against their former attorneys, trustees and accountants who, through intentional misrepresentations and failures to disclose material facts, including material conflicts of interest and an undisclosed financial interest in the transactions, caused and advised Plaintiffs to advise their clients to direct approximately one million two hundred thousand dollars (\$1,200,000.00) to be wired into an escrow account with the expectation that Plaintiffs would retain ownership and control of a newly formed entity to be used as a vehicle for investment. Despite being hired to represent Plaintiffs as their attorneys, trustees and advisors, the law firm of Lehman, Lee & Xu, Ltd. through their alter ego affiliated organizations, owners, employees and spouses, embarked on an elaborate scheme to steal Plaintiffs' funds while attempting to steal an additional two million dollars (\$2,000,000.00) of funds under Plaintiffs' control. Furthermore, Edward Eugene Lehman, the "Managing Director" of the Lehman, Lee & Xu, Ltd. law firm holds himself out as one of the most sought after

international attorneys and a member of the State Bar of Illinois and The State Bar of New York.

A true and correct copy of Mr. Lehman's bio from his firm's website is attached hereto as Exhibit "A". Despite Mr. Lehman's representations, an inquiry with the State Bar of Illinois and the State Bar of New York uncovered the fact that Mr. Lehman was not licensed by either jurisdiction at the time of the alleged events. Mr. Lehman has never been a member of the State Bar of New York. After being served with this Complaint, Mr. Lehman reactivated his license to practice law in Illinois on August 6, 2010. Thus, among other wrongful conduct, Mr. Lehman was engaged in the unauthorized practice of law until August 6, 2010.

3. To date, despite numerous demands for the return of their money placed in escrow, Defendants continue to refuse to return the money or provide an accounting.

PARTIES

The Plaintiffs

4. Plaintiff TAGC Management, LLC is a Nevada limited liability company having its principal place of business at 1526 Ute Blvd., Suite 209, Park City, Utah 84098.

5. Plaintiff TAGC I, LLC is a Nevada limited liability company having its principal place of business at 1526 Ute Blvd., Suite 209, Park City, Utah 84098.

6. Plaintiff Total Access Global Capital is a Texas limited liability company having its principal place of business at 1526 Ute Blvd., Suite 209, Park City, Utah 84098.

The Thief Defendants

7. Defendants, Lehman, Lee & Xu, Ltd., Lehman Lee & Xu Patent and Trademark Agents, Limited, Lehman Lee & Xu Corporate Services, Ltd., Lehman Jones and Partners (HK), Ltd., Lehman CGS, Ltd, Home & Garden, Ltd. are Hong Kong companies whose principal place of business is located at 10-2 Liangmaqiao Diplomatic Compound, No. 22 Dongfang East Road,

Chaoyang District, Beijing 100600 China with offices located in the United States at 410 Park Avenue 15th Floor, PMB#1205, New York, NY 10022. *See* Exhibit "B" attached hereto.

8. Defendant, Edward Eugene Lehman is a U.S. Citizen living in the People's Republic of China who is the mastermind behind this scheme.

9. Defendant, Karolina Lehman is a Polish Citizen living in the People's Republic of China and controls the funds for the other Thief Defendants by and through various agreements giving her access and authority over the various entitles.

10. Defendant, Lehman & Co. Management, Ltd. is a British Virgin Islands company controlled by Karolina Lehman and operates out of the offices of the other corporate defendants, including the New York City office.

11. Defendant, Scott Garner is a U.S. Citizen living in the People's Republic of China, is an attorney licensed in the State of Georgia and a Certified Public Accountant Licensed in the State of Illinois. Knowing that Mr. Lehman was engaged in the unauthorized practice of law for at least 2 years, Mr. Garner bills Mr. Lehman's time as his own on fraudulent invoices and has actively participated in this fraudulent scheme with full knowledge of the facts and circumstances.

JURISDICTION AND VENUE

12. This Federal District Court may exercise jurisdiction over this action pursuant to the Racketeer Influenced and Corrupt Organizations Act ("RICO") codified as Chapter 96 of Title 18 of the United States Code (18 U.S.C. §1961-1968), violations of Section 10(b) of the Securities Exchange Act of 1934, 15 U.S.C. §78j(b), Rule 10b-5, 17 C.F.R. § 240.10b-5, 15 U.S.C. § 1116 and 1121 for violations of Section 43(a) of the Lanham Act, and supplemental jurisdiction pursuant to 28 U.S.C. §1367 for conversion, breach of fiduciary duty, professional

negligence, fraud, breach of contract, unjust enrichment and other related causes of action

13. This Court has personal jurisdiction over Lehman, Lee & Xu, Ltd. and all other named corporate Defendants because they are alter egos of each other and maintain an office in this jurisdiction and conduct business in this jurisdiction at the address of 410 Park Avenue, 15th Floor, PMB #1205, New York, New York 10022. Furthermore, Lehman Lee & Xu, Ltd. and Lehman Jones & Partners specifically consented to jurisdiction in this Court by means of a Declaration filed in conjunction with their motion to dismiss in the related action in the Central District of California.

14. This Court has personal jurisdiction over Edward Eugene Lehman, Karolina Lehman and Scott Garner because they conduct business through the office located at 410 Park Avenue, 15th Floor, PMB #1205, New York, New York 10022.

15. Venue is proper in this Court because the Defendants are located outside of the United States, but have a principal place of business within the United States located in this jurisdiction.

FACTS GIVING RISE TO THE ACTION

16. On or about February 1, 2010, Plaintiffs began communicating with certain members of the Thief Defendants and were prepared to hire the Thief Defendants to perform a variety of legal and professional services. The decision to hire the Thief Defendants was based almost entirely on the various claims made on their websites, marketing materials and press releases. One of the main factors in hiring the Thief Defendants was the representation that Edward Eugene Lehman was an member of the State Bar of Illinois and licensed to practice law as a United States Attorney. Most notably, the website www.lehmanlaw.com lists dozens of Fortune 500 Companies for whom the Thief Defendants claim to have performed or are currently

performing legal services for. *See* Exhibit “C” attached hereto. Most notable among the clients is the U.S. Embassy. An inquiry was made to the U.S. Embassy and they were unable to confirm that the law firm of Lehman, Lee & Xu, Ltd. was their attorney.

17. The main website of the Thief Defendants claims that, “Lehman, Lee & Xu has 31 branch affiliated offices throughout Greater China and the region with more than 250 lawyers, patent and trademark attorneys and legal assistants.” *See* Exhibit “D” attached hereto. These statements are false and misleading. Based on discussions with ex-employees of the Thief Defendants, they only have approximately 15 lawyers and only 3 actual offices. The rest of the offices are in fact not their offices, but offices of other professionals. These statements were intentionally false and made with the intent to trick, confuse, and deceive potential clients.

18. On February 1, 2010, William R. Dunavant, one of the principals of Plaintiffs received a proposal to perform a variety of services from Scott Garner. On that same day, Edward Eugene Lehman sent Mr. Dunavant an email claiming that Mr. Dunavant must sign an engagement letter today and immediately send a \$150,000.00 deposit. Mr. Lehman’s email created a false sense of urgency by fabricating a false deadline and potential missed opportunity with a fictitious client. This was all in an attempt to coerce Mr. Dunavant into sending immediate funds. *See* Exhibit “E” attached hereto. If in fact such an opportunity existed with another client of the Thief Defendants, this would have created an actual conflict of interest that should have been disclosed and consented to by both parties.

19. Shortly thereafter, Mr. Garner caused a proposal to be sent to Mr. Dunavant requesting that Mr. Dunavant place \$2.2 million on deposit with the Thief Defendants. This request was made with the knowledge that these funds were going to be misappropriated. A copy of Mr. Garner’s license status with the State Bar of Georgia is attached hereto as Exhibit

“F”. A true and correct copy of the “Business Operations Agreement” requesting \$2.2 million is attached hereto as Exhibit “G”.

20. The Thief Defendants attempted to use their position of trust and respect as counselors to coerce the Plaintiffs and their principals into placing funds on deposit with the Thief Defendants to continue funding their criminal enterprise. All the while, Mr. Lehman, the mastermind of the Thief Defendants did not possess a license to practice law in the United States, even though he actively solicited and almost exclusively represented U.S. based clients.

21. On or about May 3, 2010, Mr. Dunavant, unaware of the financial troubles of the Thief Defendants contacted the Thief Defendants regarding a potential new engagement involving a variety of financial transactions. Mr. Lehman claimed to have the requisite experience in these transaction based on his email dated May 3, 2010. A copy of the email string is attached hereto as Exhibit “H”.

22. On or about May 9, 2010, Mr. Dunavant outlined the proposed project seeking the legal advice of the Thief Defendants, including, but not limited to, establishing a Hong Kong corporation to act as a party to financial transactions and the establishment of a Hong Kong bank account. A copy of the email string is attached hereto as Exhibit “I”. As of May 9, 2010, it is clear that the Thief Defendants were performing legal services on behalf of the Plaintiffs and/or their principals.

23. During the period of June 1, 2010 through June 7, 2010 the Thief Defendants entered into a variety of Escrow Agreements with clients of the Plaintiffs and their principals and received approximately \$1,132,850.00 million. A copy of the confirmation letter is attached hereto as Exhibit “J”.

24. During the period between June 7, 2010 and July 5, 2010 the Thief Defendants

represented that they were establishing the Hong Kong entities and bank accounts and assisting in due diligence to identify potential counterparties for the Plaintiffs and their principals. On a phone call with the Thief Defendants, Mr. Lehman confirmed that he had set up the Hong Kong entity and pursuant to instructions from the investors had transferred funds from escrow to the accounts of Total Access Global Capital Hong Kong at HSBC Bank. A copy of the confirming email is attached hereto as Exhibit "K". Mr. Lehman now claims that he never in fact moved the funds out of escrow despite his contentions on the recorded phone conversation.

25. When the Thief Defendants would not confirm in writing that the aforementioned had been accomplished, the Plaintiffs requested that the investor funds either be returned to the original investors or returned to the Total Access Global Capital, LLC (Texas) bank account pursuant to a new set of escrow instructions. In response to this request and in an attempt to delay the return of funds, Mr. Lehman concocted a plan to create a diversion by accusing the Plaintiff's of fraud and refusing to return the money. A copy of Mr. Lehman's email making these accusations is attached hereto as Exhibit "L". This is a curious communication considering the Thief Defendants are the lawyers for the Plaintiffs at this time.

26. In response to Mr. Lehman's outrageous accusations, the Plaintiffs engaged legal counsel who began investigating the facts and circumstances. In response to said investigation, Plaintiffs' counsel, Philip J. Layfield, Attorney at Law sent a letter via email to Mr. Lehman on July 7, 2010, requesting a return of the funds along with the required documentation. A copy of the communication is attached hereto as Exhibit "M".

27. In response to the July 7, 2010 letter, Mr. Lehman sent an email to Mr. Layfield stating, "The claims being made on behalf of TAGC are totally without merit and baseless. It is my view that your client is conspiring to defraud and is now (through your letter) attempting to

coerce me into assisting them with what appears to be money laundering. **I owe no duty to your client, and I refuse to cooperate with them or communicate with them in any way going forward.**" [emphasis added]. A copy of the email is attached hereto as Exhibit "N". A follow up demand was sent via email to Mr. Lehman on July 8, 2010 attached hereto as Exhibit "O".

28. On July 9, 2010, several attempts were made by Plaintiffs' counsel to contact Mr. Lehman regarding the status of the \$1.2 million and the Thief Defendants refused to take phone calls. An email confirming this attempt is attached hereto as Exhibit "P".

29. In anticipation of litigation, counsel for Plaintiffs sent a preservation of evidence letter to the Thief Defendants. A copy of the transmittal email is attached hereto as Exhibit "Q".

30. On July 11, 2010, Mr. Lehman sent an email to Plaintiffs' counsel again stating that he owed no duty to his clients. Mr. Lehman continued to attempt to create a diversion so he could maintain dominion and control over Plaintiffs' funds. A copy of the email is attached hereto as Exhibit "R".

31. During the period of July 12, 2010 to July 13, 2010, Mr. Dunavant and Mr. Lehman exchanged instant messages and a few phone messages whereby Mr. Dunvant attempted to resolve the missing funds issues on his own because Mr. Lehman refused to communicate with Plaintiffs' counsel. A copy of the communications surrounding this dialogue are attached hereto as Exhibit "S".

32. On July 14, 2010, a letter was sent by Plaintiffs' counsel to Mr. Lehman outlining the steps that needed to be done to properly return the funds. A copy of the letter and email is attached hereto as Exhibit "T".

33. In a final effort to continue perpetrating his fraud, Mr. Lehman told Mr. Dunavant that he had still wanted to do the transaction, but he would need to discuss with his

“UK” expert attorney, Mr. Ken Jones. Without consenting to waiver of the attorney client confidentiality, Mr. Lehman contacted Mr. Jones and communicated confidential details regarding Plaintiffs’ business and affairs. Mr. Jones contacted Mr. Dunavant and during the conversation it was discovered that Mr. Jones was not an attorney and in fact was a member of the Thief Defendants’ affiliated consulting firm. Upon becoming aware of this conduct, Plaintiffs’ counsel sent an email to Mr. Lehman reiterating the demand for the return of funds and demanding a cease and desist of any and all further communications with Plaintiffs. *See* Exhibit “U” attached hereto.

34. In response to the Thief Defendants’ refusal to provide basic documentation or competently perform the legal services as requested, Plaintiffs were forced to engage U.S. counsel to fix the mistakes created by the Thief Defendants. More specifically, the escrowed funds were assigned by the investors to TAGC I, LLC. A confirmation letter was sent to Mr. Lehman informing him of the transaction and providing approximately 500 pages of legal documentation of the transaction. A final demand was made to return the \$1.2 million of escrowed funds to TAGC I, LLC, the rightful owner as of July 21, 2010. A copy of said letter is attached hereto as Exhibit “V”. As of the filing of this Complaint, the Thief Defendants have refused to communicate and/or have refused to return the monies held either in their escrow account or commingled with other funds.

LEHMAN’S UNLAWFUL CONDUCT

35. The Thief Defendants have engaged in a scheme to trick and confuse Plaintiffs by and through false and misleading marketing materials, press release and websites to cause approximately \$1.2 million to be sent into an account under custody and control of the Thief Defendants.

36. The Thief Defendants attempted to coerce Plaintiffs to wire and additional \$2.2 million to an account under the control of the Thief Defendants albeit unsuccessfully.

37. The Thief Defendants engaged in the practice of law without a license due to Mr. Lehman's inability to maintain an active license to practice law within the United States from 2008 through August 7, 2010.

38. The other Thief Defendants were aware of the fact that Mr. Lehman did not possess a license to practice law and aided and abetted Mr. Lehman's unauthorized practice of law by entering time spent on client matters by Mr. Lehman as time spent by themselves in an effort to improperly bill clients for legal work performed by Mr. Lehman.

39. The Thief Defendants have either commingled client funds or fraudulently transferred those funds to unauthorized accounts to perpetrate a ponzi scheme.

40. The Thief Defendants refused to communicate with their clients for at least 30 days regarding the return of their funds.

41. The Thief Defendants coerced the Plaintiffs into believing they had control of the newly formed Hong Kong Company and that they would be issued a security in return for agreeing to transfer the escrowed funds. Those statements were false and designed to permit the Thief Defendants to take control of their client's funds.

42. The Thief Defendants knew or should have been aware of the improper conduct.

COUNT I

(Violations of 18 U.S.C. § 1962(c) and (d); Civil RICO and Conspiracy to Commit Civil RICO Against All Defendants)

43. Plaintiffs incorporate paragraphs 1 through 42 above as if fully set forth herein.

44. The Thief Defendants collectively referred to in this First Cause of Action (and elsewhere) as the "RICO Defendants." The RICO Defendants are all persons within the meaning

of 18 U.S.C. § 1961(3), and are the persons involved in the creation and maintenance of a racketeering enterprise as defined in §1961(4). The RICO Defendants, and each of them, have been employed by and/or associated with the enterprise, and while so employed and/or associated, have conducted, directed, managed or participated in, either directly or indirectly, the conduct of the affairs and business of the enterprise affecting interstate commerce through the described pattern of racketeering activity.

A. The Scheme

45. The scheme was to gain access to the funds of Plaintiff's clients held in trust, steal the trust assets, and conceal the theft through corporate machinations and a complex web of entity transfers so that the Thief Defendants could use the trust assets as they pleased. The success of the scheme was dependent upon the Thief Defendants' ability to mislead Plaintiffs and Plaintiffs' clients regarding the safekeeping and use of clients, and to hide the ever worsening financial conditions of the Thief Defendants. Karolina Lehman played a crucial role in the scheme by implementing and orchestrating the means to mislead clients regarding the safekeeping and use of their funds. Scott Garner attempted to continue perpetrating the scheme by continuing to propose additional services at inflated rates to fund the enterprise. The scheme appears to have failed since no additional client funds have been gathered to repay Plaintiffs.

B. The RICO Enterprise

46. The enterprise is a group of persons and entities associated together for a common purpose of engaging in a course of conduct. The enterprise consisted of the RICO Defendants identified above. Each person employed by or associated with the enterprise had separate identities from the enterprise itself. Each person associated with the enterprise managed and directed specific components of the enterprise, each component being critical to the success

of the enterprise. However, if one member left the enterprise, it would continue as an ongoing criminal enterprise until stopped by law enforcement.

47. The enterprise operated out of, among other places, a suite of offices located in New York and China, but conducted its affairs in various locations throughout the United States by using, and effecting, interstate commerce. At all times herein mentioned, the RICO Defendants operated as an “enterprise” as defined in 18 U.S.C. § 1961(4).

C. The Pattern of Racketeering

48. In furtherance of the ongoing scheme, the RICO Defendants, and each of them, committed hundreds of predicate acts proscribed by 18. U.S.C. § 1961(1)(b). These acts occurred between January 2010 and July 11, 2010, and included mail fraud, wire fraud, and money laundering.

D. Injury to Business or Property

49. As the actual and proximate cause of the operation of the enterprise, the RICO Defendants’ association with the enterprise, and the RICO Defendants conducting the affairs of the enterprise through the pattern of racketeering activity and commission of predicate acts, Plaintiffs have been damaged in amounts to be shown at trial, including but not limited to, the loss of their trust res which was a business asset for each of them. Plaintiffs are entitled to treble damages against the RICO Defendants.

COUNT II

(Conversion Against All Defendants)

50. Plaintiffs incorporate paragraphs 1 through 49 above as if fully set forth herein.

51. Plaintiffs and their investors had trust funds on deposit with the Thief Defendants. Plaintiffs' members retained a superior possessor interest in their respective trust funds and retained the right to possession of those trust funds.

52. The Thief Defendants misappropriated and converted the trust funds held in escrow by Lehman Lee & Xu to the detriment of Plaintiffs in an amount to be proven at trial.

53. Neither Plaintiffs, nor any agent of Plaintiffs consented to the misappropriation and conversion of their trust funds and such conduct was a substantial factor in causing damages and harm to Plaintiffs, including the loss of the trust res, and the need to hire and retain professionals to mitigate losses caused by the theft.

54. The herein described misappropriation and conversion was done with wrongful intent, and the Thief Defendants are guilty of oppression, fraud and malice toward the Plaintiffs whereby the Court should impose a penalty on said Defendants to make an example of them to deter others from such behavior in the future.

55. As the actual and proximate cause of the conversion, Plaintiffs have lost their funds totaling over \$1,200,000.00 and have lost business opportunities in amounts to be established at trial.

COUNT III

(Aiding and Abetting Conversion Against All Defendants)

56. Plaintiffs incorporate paragraphs 1 through 55 above as if fully set forth herein.

57. In addition to wrongfully misappropriating and converting the trust funds held by The Thief Defendants, Defendants knowingly aided, abetted and provided substantial assistance to the Thief Defendants in their misappropriation and conversion of Plaintiffs' property by, among other things, engaging in the following acts:

a. With full knowledge that the Thief Defendants were converting client trust funds, the Defendants aided, abetted and provided substantial assistance to the Thief Defendants in carrying out their conversion: (i) by establishing the complex web of bank accounts used to conceal the theft; (ii) by overseeing and orchestrating the flow of funds between accounts; (iii) by authorizing the countless wire transfers used to move funds between accounts; (iv) by using marketing and promotional materials to mislead Mr. Lehman's clients regarding the safekeeping and use of their funds; (v) by falsely advertising the existence of a certain professional licenses designed to protect clients' funds; (vi) by failing to maintain funds in segregated accounts; and (vi) by otherwise enabling and facilitating the Thief Defendants' commission of the predicate acts referenced in paragraphs 1 through 55 above, the Thief Defendants' conversion of the client funds, and their perpetuation of the Ponzi scheme.

b. The Defendants knew that Plaintiffs had not consented to the Thief Defendants' wrongful dominion of their property, but assisted the Thief Defendants anyway.

c. But for the assistance of the Defendants, the scheme would have collapsed.

58. As the actual and proximate cause of the foregoing acts, Plaintiffs have lost their funds totaling over \$1,200,000.00 and have otherwise had their businesses damaged in amounts to be established at trial.

59. But for the conduct of the Defendants in aiding and abetting the Thief Defendants, the scheme would have collapsed. Defendants conduct was malicious, oppressive and done with a conscious disregard for the rights of Plaintiffs and an award of punitive damages is warranted.

COUNT IV

(Breach of Fiduciary Duty Against All Defendants)

60. Plaintiffs incorporate the allegations of paragraphs 1 through 59 as though fully set forth herein.

61. The Thief Defendants owed fiduciary duties to the trust(s) and to Plaintiffs and, as trust beneficiaries, to safeguard the funds and to maintain the funds in trust and invest those funds in a manner that would enable Plaintiffs to have each clients' funds available when needed.

62. The Thief Defendants have refused to return Plaintiffs' funds and/or provide an accounting.

63. While breaching their fiduciary duties, the Thief Defendants acted for their own financial gain.

64. As the direct, proximate result of the aforementioned breaches of fiduciary duties, the Plaintiffs have been harmed in that they have suffered the loss and use of their funds (over \$1,200,000.00) and have incurred additional damages as a proximate and foreseeable result of losing their funds, all in an amount to be shown at trial. The conduct of the Thief Defendants in breaching fiduciary duties owed to the Plaintiffs was malicious, oppressive and warrants the imposition of punitive damages.

COUNT V

(Aiding and Abetting Breach of Fiduciary Duty Against All Defendants)

65. Plaintiffs incorporate paragraphs 1 through 64 above as if fully set forth herein.

66. In addition to breaching their own fiduciary duties, the Defendants knowingly aided, abetted and provided substantial assistance to the breaches of fiduciary duties by the Thief

Defendants as follows:

a. At all relevant times, the Defendants knew and understood that Lehman Lee and Xu is a fiduciary, and that they accepted clients' funds in trust. The Defendants further knew that funds were to be placed in various investment accounts at banks and financial institutions, to be held until such time as the client identified a suitable instrument to complete their transaction, at which time the clients' trust funds were to be withdrawn from the investment account and utilized to fund the purchase of the financial instrument.

b. The Defendants knew that the Thief Defendants were converting funds by withdrawing the deposits from accounts and utilizing the funds to, among other things, operate their unrelated businesses.

c. Plaintiffs were damaged by the conduct of the Defendants in aiding and abetting the breaches of fiduciary duty by the Thief Defendants in an amount to be established at trial.

67. As the direct, proximate result of the aforementioned acts, the Plaintiffs have been harmed in that they have suffered the loss of their funds (over \$1,200,000.00) and have incurred additional damages as a proximate and foreseeable result of losing their funds, in an amount to be shown at trial. The conduct of the Defendants in aiding and abetting breaches of fiduciary duties owed to the Plaintiffs, as trust beneficiaries, was malicious, oppressive and warrants the imposition of punitive damages.

COUNT VI

(Professional Negligence Against All Defendants)

68. Plaintiff reasserts and incorporates by reference all of the foregoing allegations in their entirety and further alleges:

69. As professional investment, financial and legal advisers, particularly with a specialty in international law, Defendants owed Plaintiffs a duty of care to provide independent, unbiased, objective investment and legal advice with respect to Plaintiffs legal needs. Defendants owed Plaintiffs the duty to provide that investment and legal advice in good faith in accordance with accepted professional standards. Defendants violated this duty of care by the acts alleged herein, including without limitation, by failing to properly set up legal entities, and failure to direct and/or return escrowed and trust funds as direct. In the process, the Thief Defendants continued to bill for services incompetently performed with the sole purpose of generating and collecting large fees.

70. As a direct and proximate result of the foregoing conduct by Defendants, Plaintiffs have been damaged in the amount of the \$1.2 million dollars of monies paid to Defendants; the loss of reasonably expected income from the use of the funds paid by Plaintiffs to the Thief Defendants; the attorneys' fees and other costs incurred by Plaintiffs as a result of Defendants' conduct; and such other damages as Plaintiffs have sustained and will continue to sustain in an amount to be determined at trial.

COUNT VII

(Securities Fraud Against All Defendants)

71. Plaintiffs reassert and incorporate by reference all of the allegations herein in their entirety and further alleges:

72. Defendants, by use of the means and instrumentalities of interstate commerce and by use of the mails, misrepresented and omitted to state material facts in connection with the purchase or sale of securities, as alleged above and as follows:

73. The Thief Defendants were engaged to form a corporation in Hong Kong on behalf of Plaintiffs and the Thief Defendants would act as trustee of said corporation.

74. The Thief Defendants never intended to allow Plaintiffs access to the funds once they were directed to the newly formed legal entity.

75. The Thief Defendants knew that Plaintiffs would rely on its opinion as an “independent” legal advisor, yet they intentionally omitted and failed to disclose to Plaintiff that they were not, in fact, an independent advisor because they were in fact a principal in the transaction and intended to steal Plaintiffs’ funds through the issuance of improper securities.

76. Plaintiffs relied on the above material misrepresentations and omissions of material fact by the Thief Defendants, and it was reasonably foreseeable that Plaintiffs would rely on said misrepresentations and omissions of material fact in agreeing to transfer funds to an improper account. Based on all of the above, it was reasonably foreseeable that Plaintiffs would rely on these misrepresentations and omissions.

77. By reason of the foregoing, Defendants have violated Section 10(b) of the Exchange Act, 15 U.S.C. § 78j(b) and Rule 10b-5, 17 C.F.R. §§ 240.10b-5, 10b5-1, b5-2.

78. As a direct and proximate result of the foregoing conduct by the Thief Defendants, Plaintiffs have been damaged in the amount of approximately \$1.2 million dollars; the loss of reasonably expected income from the use of the funds paid by Plaintiffs; the attorneys’ fees and other costs incurred by Plaintiffs as a result of Defendants’ conduct; and such other damages as Plaintiffs have sustained and will continue to sustain in an amount to be determined at trial.

COUNT VIII

(Fraud Against All Defendants)

79. Plaintiffs reassert and incorporate by reference all of the foregoing allegations in their entirety and further alleges:

80. In order to induce Plaintiffs to transfer large sums of money, the Thief Defendants disguised their conduct as being that of Plaintiffs' attorneys when in fact they intended to steal Plaintiffs' funds.

81. The above affirmative representations, or material and intentional omissions of fact, made by each of the Defendants were false when made and said Defendants knew them to be false when made with the intention that Plaintiffs relied upon them in entering an agreement to wire funds to the Thief Defendants.

82. As a direct and proximate result of the foregoing conduct by said Defendants, Plaintiffs have been damaged in the amount of the \$1.2 million dollars of fees paid to Defendants; the loss of reasonably expected income from the use of the funds paid by Plaintiffs; the attorneys' fees and other costs incurred by Plaintiffs as a result of Defendants' conduct; and such other damages as Plaintiffs have sustained and will continue to sustain in an amount to be determined at trial.

83. Plaintiffs are informed and believe their basis alleges that said Defendants' conduct was willful, malicious, reckless, wanton and in knowing disregard of their professional obligations, such that Plaintiffs are entitled to recover exemplary damages against said Defendants in an amount to be determined at trial.

COUNT IX

(To Set Aside Fraudulent Conveyances Against All Defendants)

84. Plaintiffs incorporate paragraphs 1 through 83 above as if fully set forth herein.

85. The Escrow Agreement that Plaintiffs' investors executed with the Thief Defendants and subsequently assigned by the investors to Plaintiffs entitled the Thief Defendants to charge a fee for holding clients' funds in trust and accommodating their instructions. The fee included interest earned on the funds held in trust which was to be invested in safe fiduciary accounts.

86. The Thief Defendants have either commingled funds or improperly transferred said funds without Plaintiffs' consent.

87. As such, Plaintiffs request the following relief: (1) that the transfers from the Thief Defendants to any account other than the Escrow Account be set aside and declared void to the extent necessary to satisfy Plaintiffs' claims in an amount to be proved at trial; (2) that the property in the hands of the Defendants be attached in accordance with the provisions of applicable state and federal law; (3) that the Thief Defendants be restrained from disposing of the property transferred until the claims of Plaintiffs' are satisfied in full; (4) that a temporary restraining order be granted in favor of Plaintiffs enjoining and restraining the Thief Defendants, their representatives, attorneys, and agents from selling, transferring, conveying, or otherwise disposing of any of the property; (5) that an order pendente lite be granted to Plaintiffs, enjoining and restraining the Thief Defendants, their representatives, attorneys, servants, and agents from selling, transferring, conveying, assigning, or otherwise disposing of any of the property transferred; (6) that the judgment herein be declared a lien on the property transferred; (7) that an order be made declaring that the Defendants hold all of the property transferred by the Thief Defendants and described above in trust for Plaintiffs; and (8) that the Defendants be required to

account to Plaintiffs for all profits and proceeds earned from or taken in exchange for the property described above.

COUNT X

(Unjust Enrichment Against all Defendants)

88. Plaintiffs reassert and incorporate by reference all of the foregoing allegations in their entirety and further alleges:

89. In the event that Defendants deny that they entered into contracts with Plaintiffs to provide professionally competent legal services and investment advice, to provide them with a legitimate business transaction with legal benefits, to exercise the applicable standard of care, loyalty and honesty, and to comply with all applicable rules of professional conduct, Plaintiffs hereby plead unjust enrichment in the alternative.

90. Plaintiffs paid Defendants over \$1.2 million dollars.

91. Defendants provided Plaintiffs with advice that Defendants knew or should have known to be wrong and improper in furtherance of a scheme to take control of Plaintiffs' funds. Defendants also acted contrary to the applicable respective rules of professional conduct and contrary to their obligations to Plaintiffs to provide them with professionally competent advice, legal services and investment advice by basing their advice solely on their desire to coerce Plaintiffs to surrender large sums of money, rather than providing professional services or accurate disclosures.

92. As a direct and proximate result of the foregoing conduct, Defendants have been unjustly enriched by having received the benefit of approximately \$1.2 million dollars for a sham transaction that Defendants knew or should have known to be sham, and having unjustly retained said monies paid by Plaintiffs at the expense of Plaintiffs.

COUNT XI

(Misrepresentation Likely to Cause Confusion 15 U.S.C. § 1125(a)(1)(A)
Against All Defendants)

93. Plaintiffs repeat and incorporate by reference the allegations set forth in paragraphs 1 through 92 above.

94. The Thief Defendants' use in interstate commerce the term "Attorney" and the marks of fictitious clients on and in connection with the services it sells violate Section 43(a)(1)(A) of the Lanham Act, 15 U.S.C. § 1125(a)(1)(A), because they constitute uses of words, terms, names, false designations of origin, and false and misleading descriptions and representations of fact that are likely to cause confusion, or to cause mistake, or to deceive as to the connection or association of the Thief Defendants with reputable companies, or as to the origin, sponsorship or approval of those reputable companies.

95. The Thief Defendants use in interstate commerce the professional designations of protected names in the United States that it does not possess.

96. On information and belief, the Thief Defendants' foregoing acts have been willful and deliberate.

97. Plaintiffs have been damaged by the Thief Defendants actions in the form of lost sales, profits and goodwill.

COUNT XII

(False and Misleading Advertising 15 U.S.C. § 1125(a)(1)(B) Against All Defendants)

98. Plaintiffs repeat and incorporate by reference the allegations set forth in paragraphs 1 through 97 above.

99. The Thief Defendants use in interstate commerce of the numerous marks on and

in connection with the services it sells under those marks violate Section 43(a)(1)(B) of the Lanham Act, 15 U.S.C. § 1125(a)(1)(B), because they constitute uses of words, terms, names, false designations of origin and false and misleading descriptions and representations of fact in commercial advertising and promotions that misrepresent the nature, characteristics and qualities of the Thief Defendants services.

100. On information and belief, the Thief Defendants foregoing acts have been willful and deliberate.

101. Plaintiffs have been damaged by the Thief Defendants' actions in the form of lost sales, profits and goodwill.

RELIEF REQUESTED

WHEREFORE, Plaintiffs respectfully request that this Honorable Court enter judgment in their favor on all counts of this Complaint and grant them the following relief:

1. An injunction prohibiting the Defendants from engaging in the unauthorized practice of law;
2. The appointment of a receiver over the Thief Defendants business and personal accounts to prevent further fraudulent conveyances;
3. Monetary damages in the amount of the loss of Plaintiffs' property held in escrow and for foreseeable lost business opportunities;
4. Damages in an amount to be determined at trial and trebled pursuant to Section 35 of the Lanham Act, 15 U.S.C. § 1117;
5. An award of The Thief Defendants' profits wrongfully derived from its false and misleading representations of fact in commercial advertising and promotions, pursuant to Section 35 of the Lanham Act, 15, U.S.C. § 1117;

6. Punitive damages on account of the Thief Defendant's willful, wanton, and persistently irresponsible and dangerous conduct in knowingly making false and misleading representations concerning their professional status;

7. A declaration that this is an "exceptional case," and an award to Plaintiffs of their attorneys' fees pursuant to Section 35 of the Lanham Act, on account of the Thief Defendants willful, wanton, and persistently irresponsible and dangerous conduct in knowingly making false and misleading representations of fact in their commercial advertising and promotions;

8. An award of the costs and expenses incurred by Plaintiffs in litigating this action;

9. Pre-judgment interest;

10. The imposition of a constructive trust to prevent further fraudulent conveyances;

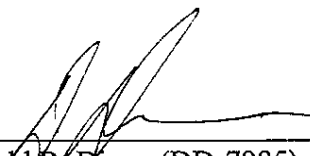
11. An order to freeze the Thief Defendants' assets until any judgments have been satisfied;

12. An order that any proceeds to be received from the sale of assets by the Thief Defendants be deposited with this court pending the final resolution of this matter, including the sale by Lehman & Co Management, Ltd. of its interest in the accounting firm of Lehman Brown; and

13. All other relief which Plaintiffs Demand a Trial By Jury the Court deems just and proper.

Dated: September 2, 2010

ROETZEL & ANDRESS, LPA



Donald R. Dinan (DD-7985)
ROETZEL & ANDRESS, LPA
1300 Eye Street, N.W., Suite 400 East
Washington, D.C. 20005
Telephone: (202) 216-8302
Facsimile: (202) 338-6340
Email: ddinan@ralaw.com

Philip J. Layfield (To be admitted *Pro Hac Vice*)
Philip J. Layfield, Attorney at Law
100 Wilshire Blvd, Suite 950
Santa Monica, CA 90401
Telephone: (310) 956-1497
Facsimile: (800) 644-9861
Email: layfieldlaw@gmail.com

Attorney for Plaintiffs, TAGC I, LLC, TAGC
Management, LLC, Total Access Global
Capital, LLC